

Affidavit and Revenue Certification

RECEIVED  
LECTOR  
03 MAR 31 PM 2:08

VILLAGE OF SHONGALOO  
WEBSTER Parish  
SHONGALOO (City), Louisiana  
ENTITY NAME

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(l)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

\*\*\*\*\*

Personally came and appeared before the undersigned authority, DANIEL BRANTON (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of VILLAGE OF SHONGALOO (entity name) as of DECEMBER 31, 2002, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, DANIEL BRANTON (name), who, duly sworn, deposes and says that VILLAGE OF SHONGALOO (entity name) received \$50,000 or less in revenues and other sources for the year ended DECEMBER 31, 2002, and accordingly, is not required to have an audit for the previously mentioned year.

[Signature]  
Signature

Sworn to and subscribed before me this 25<sup>th</sup> day of MARCH, 2003

[Signature]  
NOTARY PUBLIC

\*\*\*\*\*

Officer Name DANIEL M. BRANTON  
Title MAYOR  
Address P.O. Box 74  
SHONGALOO, LA 71072  
Telephone No. 338-846-2607  
Fax No. SAME

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

**Village of Shongaloo**

**Shongaloo, Louisiana**

**Compiled Financial Statements – Cash Basis**

**As of and for the Year Ended December 31, 2002**

Village of Shongaloo  
Shongaloo, Louisiana

Table of Contents

	<u>Page No.(s)</u>
<b>Accountants' Report</b>	1
<b>Cash Basis Financial Statements:</b>	
Combined Balance Sheet – All Fund Types and Account Groups – Cash Basis At December 31, 2002	2
Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types – Cash Basis For the Year Ended December 31, 2002	3

# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
A. EDWARD BALL, CPA  
VICKIE D. NOBLE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

RAYEBURN G. COOK (RET.)

TED D. GREER, CPA  
C. BRYAN COYLE, CPA  
ALICE E. S. GREEN, CPA

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

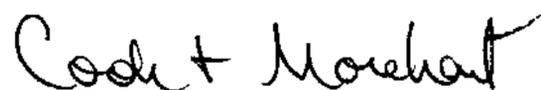
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Daniel Branton, Mayor  
and the Board of Aldermen  
Village of Shongaloo, Louisiana

We have compiled the accompanying balance sheet - cash basis of the Village of Shongaloo, Louisiana as of December 31, 2002, and the related statement of revenues, expenditures, and changes in fund balance - cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Village's assets, liabilities, revenues, expenditures and fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Cook and Morehart  
Certified Public Accountants  
March 6, 2003

**Village of Shongaloo**  
**Combined Balance Sheets – All Fund Types and Account Groups – Cash Basis**  
**December 31, 2002**

	<u>Governmental Fund Type</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
<b>Assets</b>	<u>General</u>		
Cash	\$ 94,780	\$ -	\$ 94,780
Land	-	2,300	2,300
Buildings	-	71,683	71,683
Recreation facility	-	26,005	26,005
Furniture and equipment	-	48,167	48,167
Utility deposits	85	-	85
<b>Total assets</b>	<u>\$ 94,865</u>	<u>\$ 148,155</u>	<u>\$ 243,020</u>
<b>Fund Equity</b>			
Investment in general fixed assets	\$ -	\$ 148,155	\$ 148,155
Fund balance unreserved	94,865	-	94,865
<b>Total fund equity</b>	<u>\$ 94,865</u>	<u>\$ 148,155</u>	<u>\$ 243,020</u>

See Accountants' Compilation Report

**Village of Shongaloo**  
**Statement of Revenues, Expenditures and Changes in Fund Balances — Cash Basis**  
**All Governmental Fund Types**  
**Year Ended December 31, 2002**

	<b>General</b>
<b>Revenues:</b>	
Taxes, franchise	\$ 2,693
Licenses and permits	12,425
Grants	15,000
Interest income	963
Rent income	1,483
Total revenues	32,564
<b>Expenditures:</b>	
<b>General government:</b>	
Cleaning and maintenance	1,205
Insurance and bonds	1,045
Telephone and utility	3,804
Office supplies	214
Dues and subscriptions	143
Professional fees	475
Payments to Aldermen and Mayor	250
Fire department expense	1,379
Repairs and maintenance	1,421
Ballpark expense	1,368
Total general government	11,304
Excess of revenues over expenditures	21,260
Fund balances at beginning of year	73,605
Fund balances at end of year	\$ 94,865

See Accountants' Compilation Report